

## § 19.599

- (n) Quantity of each lot transferred;
- (o) Date of each transfer;
- (p) Total quantity in proof gallons of the product transferred;
- (q) Batch gain or loss; and
- (r) For each batch to be tax determined in accordance with §19.247, the effective tax rate.

(26 U.S.C. 5207)

### § 19.599 Bottling and packaging records.

A proprietor who bottles or packages spirits must prepare a "bottling and packaging" record for each lot of spirits bottled or packaged. The bottling and packaging record must contain the following information:

- (a) Bottling tank number;
- (b) Serial number of the record (beginning with "1" at the start of each calendar or fiscal year);
- (c) Formula number (if any) under which the batch was produced;
- (d) Serial number of the dump/batch record from which the spirits were received;
- (e) Kind of distilled spirits product (including age, if claimed);
- (f) Details of the tank gauge (including proof, wine gallons, proof gallons, and, if applicable, obscuration);
- (g) The date the bottles or packages were filled;
- (h) The size of the bottles or packages filled, the number of bottles per case, and the number of cases or packages filled;
- (i) Serial numbers by brand name of the cases or other containers filled;
- (j) Proof of the spirits bottled or packaged (if different from the proof recorded under paragraph (f) of this section);
- (k) Total quantity bottled, packaged, or otherwise disposed of in bulk;
- (l) Losses or gains of the distilled spirits product; and
- (m) If labeled as bottled in bond, a statement to that effect.

(26 U.S.C. 5207)

### § 19.600 Alcohol content and fill test record.

A proprietor must maintain a record of the results of all tests of alcohol content and quantity (fill) conducted. The record must include information

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that will enable TTB officers to determine whether the proprietor is complying with the requirements of §19.356. The record of alcohol content and fill tests must contain, at a minimum, the following information:

- (a) Date and time of the test;
- (b) Bottling tank number;
- (c) Serial number of the bottling record;
- (d) Bottling line designation;
- (e) Size of bottles filled;
- (f) Number of bottles tested;
- (g) Labeled alcohol content;
- (h) Alcohol content found by the test;
- (i) Percentage of variation from 100 percent fill; and
- (j) Corrective action taken, if any.

(26 U.S.C. 5207, 5555)

### § 19.601 Finished products records.

(a) *Bottling and packaging.* A proprietor must maintain daily transaction records and a daily summary record of the kind and quantity of finished products bottled or packaged within the processing account at the distilled spirits plant. These records must show:

- (1) The beginning and ending quantity of bottled or packaged spirits on hand;
- (2) The quantity of spirits bottled or packaged; and
- (3) Inventory overages.

(b) *Disposition of finished products.* A proprietor must also maintain daily records of the disposition of finished products from the processing account at the distilled spirits plant. These disposition records must show any spirits:

- (1) Transferred in bond (packages);
- (2) Withdrawn tax determined;
- (3) Withdrawn free of tax for U.S., hospital, scientific, or educational use;
- (4) Withdrawn without payment of tax for addition to wine;
- (5) Withdrawn for exportation, for vessels and aircraft supplies and for transfer to a customs bonded warehouse;
- (6) Transferred to the production account for redistillation;
- (7) Withdrawn for research, development or testing (including government samples);
- (8) Voluntarily destroyed;
- (9) Dumped for further processing;
- (10) Recorded losses or shortages of finished product; and